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## **Board of Equalization Releases Assessment Practices Survey Report For Imperial County**

The Board of Equalization (BOE) today released an assessment practices survey report on Imperial County. The BOE's Imperial County Assessment Practices Survey Report focused on the quality of the 2005-2006 Imperial County assessment roll, which contained about 92,000 assessments totaling about \$7.7 billion in value.

The BOE report found that most properties in Imperial County are assessed properly, and the overall quality of the assessment roll meets state standards. The Imperial County Assessor has made a great effort over recent years to use computers and computer technology in his office, including the installation of four touch screen monitors for public use at the front counter, allowing the public to access assessment data, view assessor's and GIS maps, and search for property sales data. In addition, he has been proactive in discovering unpermitted new construction by actively canvassing residential neighborhoods.

The report also contains several recommendations for the Imperial County Assessor, which include properly assessing taxable government-owned property and private interest on government-owned property and timely completing audits of business property accounts that are mandatory every four years.

The BOE is the agency responsible for promoting statewide uniformity and consistency in property tax assessment. The BOE reviews each county's property assessment practices and procedures once every five years and publishes a report of its findings. The report provides an overview of how well the assessor's duties are performed and identifies where improvements should be made. Every assessor is required to identify and assess all properties located within the county - unless specifically exempt - and maintain a database or "roll" of the properties and their assessed values. If the assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

For more information on the BOE program, visit: <a href="http://www.boe.ca.gov/proptaxes/apscont.htm">http://www.boe.ca.gov/proptaxes/apscont.htm</a>.

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

Click here to view the 2008 Imperial County Assessment Practices Survey Report

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